

1 AN ACT in relation to taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing
5 Section 5-5 as follows:

6 (35 ILCS 200/5-5)

7 Sec. 5-5. Election of commissioners of board of review;
8 counties of 3,000,000 or more.

9 (a) In counties with 3,000,000 or more inhabitants, on
10 the first Tuesday after the first Monday in November 1994, 2
11 commissioners of the board of appeals shall be elected to
12 hold office from the first Monday in December following their
13 election and until the first Monday in December 1998. In case
14 of any vacancy, the chief judge of the circuit court or any
15 judge of that circuit designated by the chief judge shall
16 fill the vacancy by appointment. The commissioners shall be
17 electors in the particular county at the time of their
18 election or appointment and shall hold no other lucrative
19 public office or public employment. Each commissioner shall
20 receive compensation fixed by the county board, which shall
21 be paid out of the county treasury and which shall not be
22 changed during the term for which any commissioner is elected
23 or appointed. Effective the first Monday in December 1998,
24 the board of appeals is abolished.

25 The board of appeals shall maintain sufficient
26 evidentiary records to support all decisions made by the
27 board of appeals. All records, data, sales/ratio studies,
28 and other information necessary for the board of review
29 elected under subsection (c) to perform its functions and
30 duties shall be transferred by the board of appeals to the
31 board of review on the first Monday in December 1998.

1 (b) (Blank).

2 (c) In each county with 3,000,000 or more inhabitants,
3 there is created a board of review. The board of review shall
4 consist of 3 commissioners, one elected from each election
5 district in the county at the general election in 1998 to
6 hold office for a term beginning on the first Monday in
7 December following their election and until their respective
8 successors are appointed elected and qualified.

9 No later than June 1, 1996, the General Assembly shall
10 establish the boundaries for the 3 election districts in each
11 county with 3,000,000 or more inhabitants. The election
12 districts shall be compact, contiguous, and have
13 substantially the same population based on the 1990 federal
14 decennial census. One district shall be designated as the
15 first election district, one as the second election district,
16 and one as the third election district. The commissioner from
17 each district shall be elected to a term of 4 years.

18 In the year following each federal decennial census, the
19 General Assembly shall reapportion the election districts to
20 reflect the results of the census. The reapportioned
21 districts shall be compact, contiguous, and contain
22 substantially the same population. The commissioner from the
23 first district shall be elected to terms of 4 years, 4 years,
24 and 2 years. The commissioner from the second district shall
25 be elected to terms of 4 years, 2 years, and 4 years. The
26 commissioner from the third district shall be elected to
27 terms of 2 years, 4 years, and 4 years.

28 In case of vacancy, the chief judge of the circuit court
29 or any judge of the circuit court designated by the chief
30 judge shall fill the vacancy by appointment of a person from
31 the same political party. If the vacancy is filled with more
32 than 28 months remaining in the term, the appointed
33 commissioner shall serve until the next general election, at
34 which time a commissioner shall be elected to serve for the

1 remainder of the term. If a vacancy is filled with 28 months
2 or less remaining in the term, the appointment shall be for
3 the remainder of the term. The commissioners shall be
4 electors within their respective election district at the
5 time of their election or appointment and shall hold no other
6 lucrative public office or public employment.

7 Each commissioner shall receive compensation fixed by the
8 county board, which shall be paid from the county treasury.
9 Compensation for each commissioner shall be equitable and
10 shall not be changed during the term for which that
11 commissioner is elected or appointed. The county shall
12 provide suitable office space for the board of review.

13 For the year beginning on the first Monday in December
14 1998 and ending the first Monday in December 1999, and every
15 fourth year thereafter, the chair of the board shall be the
16 commissioner elected from the first district. For the year
17 beginning the first Monday in December 1999 and ending the
18 first Monday in December 2000, and every fourth year
19 thereafter, the chair of the board shall be the commissioner
20 elected from the second district. For the year beginning the
21 first Monday in December 2000 and ending the first Monday in
22 December 2001, and every fourth year thereafter, the chair
23 shall be the commissioner elected from the third district.
24 For the year beginning the first Monday in December 2001 and
25 ending the first Monday in December 2002, and every fourth
26 year thereafter, the chair of the board shall be determined
27 by lot.

28 On and after the first Monday in December, 1998, any
29 reference in this Code to a board of appeals shall mean the
30 board of review created under this subsection, and any
31 reference to a member of a board of review shall mean a
32 commissioner of a board of review. Whenever it may be
33 necessary for purposes of determining its jurisdiction, the
34 board of review shall be deemed to succeed to the powers and

1 duties of the former board of appeals; provided that the
2 board of review shall also have all of the powers and duties
3 granted to it under this Code. All action of the board of
4 review shall be by a majority vote of its commissioners.

5 (d) In each county with 3,000,000 or more inhabitants,
6 beginning with the expiration of the term of the
7 commissioners elected at the 1998 general election, the board
8 of review shall be appointed rather than elected. The
9 chairman of the county board shall appoint, with approval of
10 the county board, 3 citizens of the county to comprise the
11 board of review for that county, 2 to serve for a one-year
12 term commencing on the first Monday in December 2002, and one
13 to serve for a 2-year term commencing on the first Monday in
14 December 2002. Successors shall be appointed and qualified to
15 serve for terms of 2 years commencing on the first Monday in
16 December following the appointment and until their successors
17 are appointed and qualified. Vacancies shall be filled in
18 like manner as original appointments, for the balance of the
19 unexpired term. A member of the board of review may be
20 reappointed. No person may serve on the board of review who
21 is not qualified by experience and training in property
22 appraisal and property tax administration.

23 No person may serve on the board of review who has not
24 passed an examination prepared and administered by the
25 Department to determine his or her competence to hold the
26 office. The examination shall be conducted by the Department
27 at some convenient location in the county. The Department may
28 provide by rule the maximum time that the name of a person
29 who has passed the examination will be included on a list of
30 persons eligible for appointment or election. The members of
31 the board of review shall successfully complete a basic
32 course in assessment practice, approved by the Department,
33 within one year after taking office.

34 The board of review appointed under this subsection (d)

1 shall consist of 2 members affiliated with the political
2 party polling the highest vote for any county office in the
3 county, and one member of the party polling the second
4 highest vote for the same county office at the last general
5 election prior to any appointment made under this Section.
6 Each member of the board of review shall receive an annual
7 salary to be fixed by the county board and paid out of the
8 county treasury.

9 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

10 (35 ILCS 200/6-40)

11 Sec. 6-40. Election from districts. In all counties
12 which elect a board of review, except counties with a county
13 assessor elected under Section 3-45 and ~~except counties with~~
14 ~~a board of review elected under Section 5-5~~, members shall be
15 elected from 3 districts which are substantially equal in
16 number of inhabitants and, to the extent practicable, equal
17 in geographic area. On or before January 1 of the first year
18 following a decennial census in which board members will be
19 elected, the supervisor of assessments shall prepare and
20 submit to the county board a map of the districts,
21 designating each district as 1, 2 or 3. The county board
22 shall adopt the map or make changes as it deems necessary and
23 adopt the revised map on or before January 31. If no map is
24 adopted by January 31, the map initially submitted by the
25 supervisor of assessments shall constitute the districts from
26 which members of the board of review shall be elected. As
27 each term of a member of the board of review expires, a new
28 member shall be elected from a district, beginning with
29 district 1 and proceeding through district 3.

30 (Source: P.A. 88-455; 89-126, eff. 7-11-95.)